

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA  
Civil No. 11-MC-0012 JNE/SER

UNITED STATES OF AMERICA,                     )  
   )  
                          Petitioner,                     )  
   )  
                          v.                                 )  
   )  
SWANSON FLO-SYSTEMS, CO.;                     )  
THOMAS L. HOWE, as president                     )  
of Swanson Flo-Systems, Co.;                     )  
and DONALD K. ESCHENBACHER,                     )  
as chief financial officer of                     )  
Swanson Flo-Systems, Co.,                     )  
   )  
                          Respondents.                     )

**ORDER**

This matter is before the Court upon the Report and Recommendation of Magistrate Judge Steven E. Rau, dated April 13, 2011 [Docket No. 15]. Pursuant to 28 U.S.C. section 636(b)(1), Federal Rule of Civil Procedure 72(b), and Local Rule 72.2(b), and as stated in the Report and Recommendation itself, the parties in this matter had until April 27, 2011 to file any specific written objections to the Report and Recommendation. To date, however, neither party has filed an objection. Local Rule 72.2(b) states that "[t]he District Judge to whom the case is assigned shall make a de novo determination upon the record, or after additional evidence, of any portion of the Magistrate Judge's disposition to which specific written objection has been made in accordance with this rule."

Accordingly, based on the files, proceedings, and arguments in the record, and because neither party has objected to the April 13, 2011 Report and Recommendation, the Court **HEREBY ADOPTS** the Report and Recommendation [Docket No. 15] as its own and **ORDERS** as follows:

1. The United States' Petition to Enforce Internal Revenue Service Summonses [Docket No. 1] is **GRANTED**;
2. Within 30 days of the date of this Order, Respondents Swanson-Flo Systems Co. and Thomas L. Howe shall obey every requirement of the two Internal Revenue Service Summonses served upon them on September 28, 2010, by providing the attendance, testimony, and production of books, records, papers, and other data as is required and called for by the terms of those summonses, before an officer of the Internal Revenue Service at such time and place as may be fixed by that officer;
3. Within 30 days of the date of this Order, Respondents Swanson-Flo Systems Co. and Donald K. Eschenbacher shall obey every requirement of the Internal Revenue Service Summons served upon them on September 28, 2010, by providing the attendance and testimony as is required and called by the terms of the summons, before an officer of the Internal Revenue Service at such time and place as may be fixed by that officer; and
4. The United States is awarded its costs associated with the instant petition.

Dated: 5-12-2011

s/ Joan N. Ericksen  
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JOAN N. ERICKSEN  
United States District Judge